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INTERAGENCY ADVISORY GROUP

UNITED STATES CIVIL SERVICE COMMISSION
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October 21, 1977

Secretariat

Room 1304—1900 E St., N.W.
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Area Code 202—632-6266

TO: Directors of Personnel

FROM: Clinton Smith *CS*
Executive Vice Chairman

SUBJECT: Observance of Holidays in Foreign Areas

Enclosed is a copy of a draft FPM letter together with an accompanying report of the Task Force on Overseas Holidays for your review and comment. *KS*

The report and draft FPM letter were developed by a Task Force of the Interagency Committee on Overseas Allowances and Benefits for presentation to the Civil Service Commission for consideration in acting upon recommendations of the Comptroller General in the report, Holiday Administration Overseas: Improvement Needed to Achieve More Equitable Treatment of Employees, dated March 17, 1975.

Both the Comptroller General Report and the report of the Task Force on Overseas Holiday Administration point to the need for a greater degree of uniformity in leave and or pay treatment for employees in connection with the observance of U.S. and foreign holidays. The basic problem stems from a lack of a central authority for development of policy for the observance of holidays in foreign areas. In view of the lack of centralized authority and the overall personnel management policy role of the Civil Service Commission, the Office of Management and Budget requested, as recommended by the Comptroller General, that the Civil Service Commission exercise a leadership role in resolving the problems to the extent possible within existing law. As also recommended by both OMB and the Comptroller General we have relied heavily on the advice and counsel of the Interagency Committee on Overseas Allowances and Benefits. We in fact propose to issue the guidance precisely as developed by the Task Force. This material will then be incorporated in the Federal Personnel Manual as appendix D to book 610 of FPM Supplement 990-2. We further contemplate adapting the guidance to the extent possible, to the observance of local holidays in non-foreign areas where similar problems exist.

While the report and proposed guidance recognizes that there is no universal practice for observing holidays in foreign areas, use of the recommended uniform guidelines can be a valuable tool for resolving the more significant problems. In the final analysis, however, true progress will be achieved only if agencies actively support the basic principles and establish methods for interagency cooperation at the local as well as the country level.

Although the report and recommendations have been endorsed by the full Interagency Committee, which represents most agencies with overseas employees, we believe it is essential to obtain official agency and union comments prior to issuance of the FPM letter in final form.

Please send your comments within 45 days, if possible, to:

Mr. Seymour Gettman, Chief
Pay and Leave Administration Section
Pay Policy Division, Room 3H30
1900 E Street, N.W.
Washington, D.C. 20415

Enclosure

REPORT OF THE TASK FORCE ON OVERSEAS

HOLIDAY ADMINISTRATION

May 1977

1. Introduction.

This report is submitted to the Interagency Committee on Overseas Allowances and Benefits for its consideration and presentation to the United States Civil Service Commission. The attached proposed draft FPM Letter contains recommended guidelines and standards to assist those in a position of authority within each foreign country to develop a policy at the local level which will provide for a more uniform observance of holidays by U.S. Government agencies in foreign areas and, more importantly, provide for greater equity among and within various categories of employees.

It is believed that, through proper coordination in the designation of the holidays to be observed as well as the manner of observance, greater consistency and equity of treatment among groups of employees can be achieved. This should also result in increased productivity by observing fewer holidays by group dismissal of employees without a charge to leave or reduction in pay when the holiday is not their official or legal holiday.

The report is the culmination of deliberations by the Task Force in response to its charter to examine existing policies and practices and recommend revisions thereto which would result in more uniform observance of holidays in foreign areas. The recommendations contained herein are addressed to the findings and recommendations contained in the Comptroller General report of March 17, 1975 (B-180403), entitled "Holiday Administration Overseas: Improvement Needed to Achieve More Equitable Treatment of Employees."

2. Task Force Composition.

U.S. Civil Service Commission	Raymond C. Weissenborn	Chairman
Department of Defense	William F. Coakley	Member
Department of State	Robert B. Hull	Member
Department of Treasury	Thomas E. Strow	Member
U.S. Information Agency	Richard E. Dove	Member

3. Background.

The Comptroller General, in his report (B-180403), was highly critical of practices in observing holidays in foreign areas based on a GAO survey in seventeen countries conducted in 1974. The essential thrust of the report was the substantial differences between the policies of the civilian and military agencies in those countries in which Department of Defense employees constituted the substantial number of workers.

With limited exceptions, there was substantial uniformity in the holiday observance practices within each of these two groups of employers. However, there was also an expressed desire to limit the number of holidays observed.

Based upon the recommendations of the Comptroller General and the Office of Management and Budget, the Interagency Committee on Overseas Allowances and Benefits established the Task Force on Overseas Holiday Administration to make recommendations to the Committee, and ultimately to the Civil Service Commission, to achieve greater uniformity in observing holidays in foreign countries. Deliberations have been held by representatives of agencies which have a major responsibility for direction of work overseas and/or the most substantial overseas employment. This report represents the consensus of the members of the Task Force as the most viable means to achieve greater uniformity in the holiday observance policies and/or practices of U.S. Government establishments abroad. Readers are cautioned to note, however, that there is a minority report attached (Appendix C) relating to the possible alternative of mandatory use of annual leave on a non-official holiday (paragraph 4.(e) of Appendix B, Uniform Guidelines for Observance of Holidays in Foreign Areas).

4. Reasons for the Differences in Observance of Holidays.

Public Law 93-475 assigns the responsibility for the supervision and direction of Federal civilian employees in foreign countries to the chief of mission except for those under the direction of an area military commander. Under this law, these officials have the authority and

responsibility to assure that appropriate policy is carried out, including the proper observance of holidays.

Essentially the variation in treatment of holidays stems from the separate authorities cited above and the different responsibilities and requirements of diplomatic offices and military organizations. Traditionally, diplomatic officials have recognized designated foreign holidays as well as U.S. holidays as days for a general curtailment as a means of recognition of both U.S. and local laws, and in order to respect local political and religious sensitivities. Military organizations have generally followed a policy of dismissing American employees only on American holidays and foreign nationals only on the foreign holidays. Even though both authorities generally identify the foreign holidays to be observed through surveys within a country, some variations are found in the holidays designated for observance by civilian and military authorities.

It should be noted that embassies, in accordance with Department of State policy, are required to reduce pay rates of foreign national employees in recognition of the greater number of holidays they receive in comparison with most other employees in the locality. In effect, embassies and other civilian agencies which close on American holidays excuse their foreign national employees without pay. It is entirely likely that this policy is not well known nor understood by personnel abroad. In any event, the GAO report does not reflect an awareness of this policy when implying that some foreign employees are granted paid U.S. holidays.

5. Parameters of Discussion - Basic Assuptions.

U.S. legal public holidays are established by law (Section 6103 of title 5, United States Code). The authority to declare additional holidays or non-work days for U.S. citizen employees is vested in the President of the United States and is exercised by issuance of an Executive order. Official holidays for foreign national employees in foreign areas are identified by appropriate authority and are usually based upon host country law, agreements, or custom as identified in prevailing wage surveys. Heads of agencies may also dismiss employees without a charge to leave, as necessary, by administrative order. However, there is no authority to dismiss employees without a charge to leave in connection with a non-official holiday except when Federal work cannot be properly performed. (17 Comp. Gen. 298.)

After initial deliberation, it was decided that the Task Force could achieve the best results by addressing itself to those areas wherein it could promote greater uniformity within current law and authorities. To do this, it was agreed that (1) there should be an overall government-wide policy which would establish certain common objectives and which would provide guidance for those authorities in each country in arriving at a more coordinated approach to designation of the holidays to be observed as well as the manner for observance; (2) within each foreign country there should be joint agency participation in the initial planning and policy as well as in advising authorities on the preferable manner of observance and in recommending exceptions where required by certain agencies or offices in the country; and (3) there should be

communication of the policy and exceptions thereto to all concerned parties within the country.

At the outset, it was determined that some factors contributing to the disparate observance of holidays simply could not be avoided nor readily resolved. Certain differences are inherent based upon law or circumstances when dealing within a foreign environment.

a. Number of Holidays Within and Differences Between Countries

While some regional or local holidays in foreign countries may be of limited significance in terms of necessity for observance by the United States Government, the vast majority are of substantial significance in the host country for either political, cultural or religious reasons. Other than possible elimination of some minor holidays which can be identified through the prevailing wage surveys conducted in each country, no real inroads in reducing the number of foreign holidays observed within a country can be made. To the extent that an official holiday is celebrated within a country, whether by law, agreement, or as the prevailing practice of major employers in the country, foreign national employees should benefit accordingly. It is generally not possible to limit the number of holidays to be observed by an employer within a country or provide for a uniform number of holidays in all foreign countries.

b. Flexible Observance of Some U.S. Holidays.

The Comptroller General recommended that legislation be considered which would amend current holiday and premium pay provisions for U.S. employees to permit at least some U.S. holidays to be observed in common with foreign holidays. This would permit some days to be shared as a holiday, thus reducing the total number of days in which an office is closed or operations are substantially curtailed because of the absence of part of the work force. While the Task Force believes there may be possible advantages to observing at least the so-called Monday holidays on a date in common with a foreign holiday, as a practical matter, this is at best a long-range consideration. The likelihood of such legislation, in view of the absence of any substantial support, appears remote at this time. However, the Task Force does concur in the recommendation and would go one step further. It is known that in at least 2 countries, (Korea and Japan) DOD foreign national employees celebrate a number of their holidays on a date in common with U.S. holidays. To the extent possible, this is a desirable alternative.

In terms of both equity and costs, it is believed that the same consideration should be extended to amending Sunday premium pay provisions to permit another day to be observed in lieu of Sunday in countries where the custom is to have a basic workweek that includes Sunday but in which another day

is considered as the Sabbath. This would preclude excessive premium pay when U.S. employees have another day of the week to celebrate as the Sabbath. Traditionally, most Middle East countries as well as other Moslem areas celebrate Friday as the Sabbath.

c. Lack of Uniformity Among Agencies in Observance of Holidays.

The differences in mission and clientele of the U.S. agencies overseas requires some flexibility in observing holidays. It is not practical or desirable to insist that all agencies follow a rigidly uniform policy. In addition to the authorities contained in Public Law 93-475 that reflect a difference in military and U.S. civilian agency missions, diplomatic posts have and need a special degree of sensitivity to the host government and the impact of any policy on U.S. interests. Nevertheless, it should not be necessary to close all offices for foreign holidays. To do so results in keeping some U.S. citizens, both those of the U.S. Government, as well as employees of private firms or tourists, from conducting business on days when they may normally expect to do so. In addition, there may be work that can be done by U.S. citizens on foreign holidays even though the office may be closed to the public.

On the other hand, it may be more practical to close some offices on U.S. holidays. However, foreign national employees

should not be dismissed without a charge to leave unless the holiday is a non-workday which is factored in the pay schedule accordingly or unless Federal work cannot properly be performed.

6. Conclusions.

The overriding and pervasive philosophy expressed by the General Accounting Office as well as the Civil Service Commission on any area involving dissimilar treatment of Federal employees has been that such practices, whether embodied in law, regulation or policy are wrong unless there is a clearly justifiable reason for the disparate treatment due to the legitimate differing conditions and circumstances of employment.

Within the guiding principle that to the extent possible there should be uniform treatment of all Federal employees at minimum cost to attract and retain a well-qualified and productive workforce, the current practices in connection with observing holidays overseas would, on the surface, raise questions. The minor differences in treatment of U.S. citizens within the same agency and the same country can be corrected quite simply by agency head direction. A more concerted and coordinated action is required to correct the inequities between employees of different agencies within a foreign country, and between U.S. citizen employees stationed in foreign countries as compared to their counterparts in the United States in situations in which it is not necessary to close an activity because circumstances prevent work from being performed.

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Differences between U.S. citizens and foreign national employees cannot be reconciled to any significant degree as the different holidays are determined by law and/or agreements, or are based upon prevailing practices within the country. It is also not feasible to attempt to substantially change the number of official holidays observed by foreign nationals. Differences in customs and practices between countries must be recognized. However, major emphasis should be given to dismissing employees only on those holidays which are their official holidays unless the employees are charged leave for the day, the pay is discounted accordingly in the pay fixing process, or the workweek is restructured, when practical, to permit observance of the holiday without an impact on productivity. Only when Federal work cannot be properly performed should employees be dismissed without a charge to leave (or pay).

Guidance should be provided to all parties to encourage them to adopt a reasonably uniform policy and/or standards for observance of holidays in foreign countries. To this end, the Task Force has developed the enclosed proposed draft FPM Letter in the hopes of achieving a high degree of uniformity within a country.

7. Recommendations.

The Task Force proposes that the following recommendations be adopted in order to attain the desired maximum degree of uniformity among agencies in observing holidays in foreign countries. These recommendations, if adopted, would substantially reduce the inequities between groups of employees as well as increase overall productivity:

- (a) The Departments of State and Defense should again urge all chiefs of mission and area military commanders to coordinate their respective holiday observance policies within each country to achieve the maximum degree of uniformity consistent with performance of their respective missions.
- (b) The Civil Service Commission should issue guidance along the following lines:
- (1) The basic Federal-wide policy should be that dismissals on holidays not relevant to the employee without a charge to leave would be made only when Federal work could not properly be performed.
 - (2) The attention of agencies should be directed to their discretionary authority to exercise annual leave provisions; to restructure the work week of employees in advance, where practical, to allow foreign holiday observance without reducing productivity; or to factor any non-official holidays for foreign nationals as non-workdays for pay schedule development purposes.
 - (3) The guidance should reflect the authority of the Chief of mission and the area military commander (where there is such) to supervise and direct

work, and at the same time provide a mechanism for coordinated local approaches utilizing the advice and recommendations of other agency officials in observing holidays.

- (4) The guidance should state the need as well as the desire for the chief of mission and area military commander (where both authorities exist) to jointly establish their respective policy for the observance of designated foreign holidays based upon prevailing wage survey findings and review the policy annually. To the extent possible, the policy adopted within a country should be uniform and based on guidelines and standards such as that promulgated in the attachment to the proposed FPM Letter. Within a country, the uniform policy should be followed by all U.S. activities except where specific variations are deemed appropriate. Such policy, including any variations in practices and the reasons therefor, should be communicated to all U.S. Government offices in the country.

- (c) Agencies should take necessary steps to assure compliance with the stated objectives and policies for observance of holidays in foreign areas.

Attachments

FPM Letter No. 610

Appendix A

1. Purpose. This letter provides guidance on the observance of holidays in foreign countries. Agencies having employees in foreign countries should find the guidance contained herein useful in assuring a greater uniformity in observing designated U.S. and foreign holidays, particularly with respect to the leave treatment of employees within a country. This guidance is intended as a means for assisting those who have the authority for direction of Federal work in foreign countries in coordinating their policies and practices to obtain the maximum degree of uniformity and equity that can be achieved under existing law and circumstances. This issuance and the guidance contained herein stems from the fact that there is no single agency or authority having an overall responsibility for prescribing holiday observance policies in foreign countries.

2. Background. The General Accounting Office conducted a survey of holiday observance practices in seventeen foreign countries in 1974. Based on the findings, the Comptroller General issued a report (B-180403) in March 1975 which was highly critical of current practices and variations within and between agencies in observing holidays. As recommended by the Comptroller General, the Office of Management and Budget assigned the leadership role in resolving the problems and inequities within existing law to the Civil Service Commission. The Commission has relied heavily upon

the advice and counsel of the Interagency Committee on Overseas Allowances and Benefits as suggested by both the GAO and OMB. The guidance that is attached is based upon the recommendations and approaches offered by the Committee as the most appropriate way to meet the problem.

3. Discussion. Under Public Law 93-475, the responsibility for the supervision and direction of Federal civilian employees in foreign countries belongs to the chief of mission except for those under the direction of an area military commander. Under this law, the chief of mission and the area military commander (where there is such) have the responsibility to assure that appropriate policy is carried out, including the proper observance of holidays.

U.S. legal public holidays are established by law (Section 6103 of title 5, United States Code). The authority to declare additional holidays or non-workdays for U.S. citizen employees is vested in the President of the United States and is exercised by issuance of an Executive order. Official holidays for foreign national employees in foreign areas are designated by appropriate authorities and are usually based upon host country law, agreements, or custom as identified in prevailing wage surveys. Heads of agencies may also dismiss employees without a charge to leave, as necessary, by administrative order. However, there is no authority to dismiss employees in connection with a non-official holiday without a charge to leave except when Federal work cannot be properly performed. (17 Comp. Gen. 298.)

Current differences in holidays observed between U.S. citizen and foreign national employees cannot be reconciled to any significant degree as the different holidays are determined by law, agreements and/or are based upon prevailing practices. It is simply not feasible to attempt to significantly change official holidays observed. Differences in customs and practices between countries must be recognized. However, major emphasis should be given to dismissing employees only on those holidays which are their official holidays unless there is a charge to leave (or recognition in the pay schedule in the case of foreign nationals). Only in circumstances where work cannot be properly performed may employees be dismissed without a charge to leave (or pay) on other than their official holidays.

Even though there may be an impact on productivity when some employees are dismissed for their official holidays, there may be work available that can be effectively performed by the remaining employees. If productivity is severely hampered by dismissing only those employees for whom it is an official holiday, consideration should be given to other alternatives under the provisions contained in the attached Uniform Guidelines for Observance of Holidays in Foreign Areas. It should be noted that agency officials have the authority to exercise annual leave provisions or, when practical, to restructure the workweek of employees in advance to allow observance of a holiday that is not an official holiday for the employees or in recognition of circumstances which do not facilitate the conduct of U.S Government business on such a day. Dismissals without charge to leave (or pay) on a day that is not the

employees' official holiday are authorized only when Federal work cannot be properly performed.

Agencies having employees in foreign areas should consider the attached guidance and principles for observing holidays and take steps, where necessary, to assure that employee are being treated equitably. It is believed that by following this guidance, the maximum uniformity and equity that is possible under existing laws and circumstances can be achieved.

Raymond Jacobson

Executive Director

Attachment

Uniform Guidelines for Observance of

Holidays in Foreign Areas

Appendix B

1. Principles for Observance of Holidays in Foreign Areas.

All U.S. citizen Federal employees should benefit equally from official United States holidays regardless of their location and/or the agency of employment.

All foreign national employees of the United States Government should be able to observe their official holidays in the manner applicable to them as determined by appropriate authority.

Employees should not be authorized time off without a charge to leave or an appropriate advance recognition in the pay schedule on a day that is not their "official" holiday, unless it is due to circumstances which prevent Federal work from being properly performed.

2. Uniform Local Policy Development Within a Country.

Public Law 93-475 assigns the responsibility for the supervision and direction of Federal civilian employees in foreign countries to the chief of mission except for those under the direction of an area military commander. Under the law, these officials have the authority and responsibility to assure that appropriate policy is carried out, including the proper observance of holidays.

While the authority to establish holiday observance policy is clear, in carrying out their respective responsibilities, the chief of mission and the area military commander (where there is such) should assure that to the maximum degree possible, there is a uniform policy adopted for the observance of both U.S. and foreign holidays in line with the basic principles expressed above.

In establishing policy or practice for observing holidays to assure equitable treatment of employees, it is considered desirable to utilize existing coordinating mechanisms whenever possible. If there is no established interagency coordinating group, consideration should be given to establishing one which would normally deal with matters of common interest. In any event, the views of all agencies concerned should be taken into consideration.

When developing the basic local holiday observance policy, responsible officials should consider the differences in mission needs of the various activities involved and, to the extent necessary, provide a means for variations from the basic policy where appropriate. Any differences in observance of holidays between agencies within a country should be based on clearly rational criteria. This is particularly the case where some offices may be closed and employees dismissed without a charge to leave or where pay schedules do not take the additional non-workdays into account.

The basic policy as well as variations therefrom and the reasons for such should be publicized to the Federal community affected to avoid misunderstandings or misconceptions as to the holiday observance policy or practices of Federal agencies in foreign areas.

3. Identifying Holidays to be Observed.

a. Foreign holidays. Official holidays for foreign national employees may be designated based on host country law, agreements between governments, or negotiations with unions where appropriate. Foreign holidays may also be observed based on the customs or traditions of the country. Generally, holidays are identified through local wage surveys and/or are based upon the prevailing practice among the major employers in the country. In some countries, significant regional or local holidays are also traditionally observed. Where this is the case, such days should be factored in the pay schedule if they represent additional days off from that of other employees paid from the same schedule or they should be observed only by a charge to leave or by rescheduling the work on another day. U.S. citizen employees may not be dismissed on foreign holidays without a charge to leave unless Federal work cannot be properly performed.

b. U.S. holidays. Official holidays for U.S. citizen employees are designated by law or Executive order. If it is more practical because of security, operational or other considerations to close an office on official U.S. holidays, thus

making them non-workdays for foreign national employees, it is appropriate to consider this when constructing local pay schedules. When such schedules are based upon prevailing wage rates and practices and the average prevailing rate determined in a wage survey it is appropriate to reduce the aggregate pay by the applicable factor in recognition of the additional number of holidays granted foreign national employees of the U.S. office. (Department of State instructions for the construction of local pay schedules prescribe this practice.) Where business can be properly conducted, it is appropriate to schedule a U.S. holiday as a regular workday for foreign nationals, even if it requires that some U.S. citizens work. Foreign national employees may be dismissed without a charge to leave only on U.S. holidays that are factored in their pay schedule, unless circumstances prevent work from being performed.

4. Alternatives for Consideration in Observing Holidays.

Local policy development may entail a number of alternatives based on circumstances and needs of activities. Wherever possible, consideration should be given to adoption of the same practice by all agencies in the country. However, where this is not practical, one or more of the following practices may be adopted for observing holidays based on the operational needs of a particular activity having both U.S. citizen and foreign national employees:

- a. Dismiss only those employees whose services are not essential and for whom the holiday is an official holiday. Require all others to work and/or permit those who can be spared and who desire the time off to use annual leave.
- b. Close offices on U.S. holidays and dismiss foreign nationals without charge to leave when this non-workday has been fully factored into their pay schedules.
- c. Where possible arrange to substitute U.S. holidays for designated foreign holidays for foreign national employees. This permits the possible celebration of selected foreign holidays in common with U.S. holidays where host country law and/or labor agreements permit such.
- d. Curtail operations on the holiday and reschedule the work for another day, if practical, for those employees for whom the day is not an official holiday. (This requires restructuring the basic workweek in advance and may require consultation or negotiation, if appropriate.)
- e. Curtail operations to the extent desired by requiring all employees for whom the day is not an official holiday, and who have accrued leave, to use it. This may be appropriate as an alternative in some situations where

work can be performed but where management considers it more effective resource management to curtail operations, such as on a day when many employees will not be reporting to work.

While the taking of annual leave can be at the request of an employee, agencies have the authority to place employees with sufficient annual leave to their credit (including any annual leave that will accrue to the employees during the year) on annual leave at times considered appropriate by management. In exercising the authority to place employees on annual leave, agencies must comply with provisions in negotiated agreements or host country law. Provision should also be made for early notification of employees to enable them to consider this in formulating their leave plans.

- f. If Federal work cannot be properly performed on a given holiday, dismiss all affected employees without a charge to leave or reduction in pay. (Under no circumstances should some employees be dismissed without a charge to leave while others who are similarly affected by the same circumstances be required to work or use annual leave.) Under a Comptroller General decision (17 Comp. Gen. 298), activities may not dismiss employees on a holiday that is not their official holiday without a charge to leave unless Federal work cannot be properly performed.

5. Circumstances that May Prevent Federal Work From Being Properly Performed.

The following are examples of circumstances when Federal work may not be properly performed on a holiday or other special occasion which is not an official holiday for all employees which may make it necessary to close an office and dismiss all affected employees without a charge to leave or pay:

- a. The place of employment is physically closed by law or legal authority or essential building services cannot be provided and it is not practical to make other arrangements to accomplish work (such as rescheduling the work for another day or providing alternative work sites).
- b. Transportation services are discontinued or interrupted to the point where most, if not all, employees are prevented from reporting to work and it is not practical to make other arrangements to accomplish work. (Normally this would not apply where public transportation is not the paramount mode of travel)
- c. Duties of a substantial number, if not all, of the employees in the unit or activity concerned consist largely or entirely of dealing directly with persons who themselves are observing the holiday and there are no

other duties (consistent with their normal duties) to which the employees can be assigned on the holiday.

(Under most circumstances there should be duties available, particularly in the case of holidays known well in advance. However, employees should not be required to report to the office solely as a matter of form and assigned to non-productive "make-work" projects.)

- d. A local holiday or special occasion is determined by the chief of mission and/or the area military commander to be of such significance that conduct of any business by some or all offices under his jurisdiction would be an affront to the host country government or not in the best interests of the United States. A day to be treated as one of special significance should extend to all elements in the society, i.e., all normal business ceases and most if not all business and government offices are closed in commemoration of the event. (Examples could be a national day of mourning, or in connection with a special celebration of a day of founding or independence; however, this should not normally extend to the majority of the recurring holidays.)